



[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Publication of Nonconventional Source Production Credit Reference Price for Calendar Year 2018

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: Publication of the reference price for the nonconventional source production credit for calendar year 2018.

FOR FURTHER INFORMATION CONTACT:

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SUPPLEMENTARY INFORMATION: The credit period for nonconventional source production credit ended on December 31, 2013 for facilities producing coke or coke gas (other than from petroleum based products). However, the reference price continues to apply in determining the amount of the enhanced oil recovery credit under section 43 of title 26 of the U.S.C., the marginal well production credit under section 45I of title 26 of the U.S.C., and the percentage depletion in case of oil and natural gas produced from marginal properties under section 613A of title 26 of the U.S.C.

The reference price under section 45K(d)(2)(C) of title 26 of the U.S.C. for calendar year 2018 applies for purposes of sections 43, 45I, and 613A for taxable year

2019.

Reference Price: The reference price under section 45K(d)(2)(C) for calendar year 2018 is \$61.41.

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[FR Doc. 2019-07557 Filed: 4/15/2019 8:45 am; Publication Date: 4/16/2019]